

*H. Wright - E. Martin*



# ANNUAL REPORTS

*of the Municipal Officers of*

# GREENWOOD



# 1958

*E. Martin*



ANNUAL REPORTS  
OF THE  
OFFICERS  
OF THE  
Town of Greenwood  
FOR THE  
YEAR ENDING DEC. 31  
1958

1959  
The Oxford County Citizen  
Bethel, Maine

## **TOWN OFFICERS**

---

### **Moderator**

HENRY F. BOWERS

### **Clerk**

ROWENA DUNHAM

### **Selectmen, Assessors and Overseers of the Poor**

NESTOR TAMMINEN                      HARRY M. SWIFT  
ANDREW E. HAWKINS

### **Treasurer**

JANET S. BOWERS

### **School Committee**

ELSIE V. HAWKINS                      THERESA C. MARTIN  
LESTER BICKFORD

### **Superintendent**

DONALD M. CHRISTIE

### **Road Commissioner**

ROY O. MILLETT

### **Tax Collector**

JASON R. BENNETT

### **Health Officer**

JOHN P. LANNI, M. D.

### **Fire Warden**

EDWARD L. MILLS

### **Constables**

JASON R. BENNETT                      DONALD W. BENNETT  
ANDREW E. HAWKINS                      NESTOR TAMMINEN  
ROBERT S. COLE

### **Plumbing Inspector**

C. MELLEN KIMBALL

## REPORT OF MUNICIPAL OFFICERS

---

Your municipal officers submit the following report of the financial affairs of the Town for the year ending December 31, 1958.

### ASSESSORS REPORT

List of property in the Town of Greenwood, April 1, 1958, made for return to the State Bureau of Taxation, as required by law.

Real Estate, Resident	\$180,750 00	
Real Estate, Non-Resident	259,945 00	
	<hr/>	\$440,695 00
Personal Estate, Resident	\$29,600 00	
Personal Estate, Non-Resident	83,405 00	
	<hr/>	113,005 00
Grand total		<hr/>
		\$553,700 00
Value of Land	\$167,030 00	
Value of Buildings	273,665 00	
	<hr/>	
Total		\$440,695 00

### TAXABLE PERSONAL PROPERTY

215 Neat Cattle	\$ 4,650 00	
3,272 Domestic Fowl	1,595 00	
14 Other (Horses, Sheep, Swine, etc.)	575 00	
Stock in Trade	11,350 00	
Industrial Stock	1,500 00	
Machinery and Equipment	41,335 00	
Watercraft	1,850 00	
Logs and Lumber	36,000 00	
Furniture and Fixtures	8,810 00	
Other Personal Property	5,340 00	
	<hr/>	
Total		\$113,005 00

**EXEMPT LIVESTOCK**

46 18 Months and Younger	\$615 00	
Total		\$615 00

**INDUSTRIAL PROPERTY**

Railroads	\$ 2,200 00	
Light and Power Companies	20,000 00	
Woodworking Mills	126,400 00	
Total		\$148,600 00

**Property not Assessed or Included in Valuation**

Town Property not used for Municipal purposes	\$ 610 00	
Property of Veterans and Widows	6,425 00	
Other Property Exempt by Law	350 00	
Total		\$7,385 00
Number of Polls Taxed		146
Number of Polls Exempt		33
Rate of Taxation		.084

**APPROPRIATED AND ASSESSED**

School Maintenance	\$22,000 00	
School Repairs	500 00	
Public Health Nurse	25 00	
State Aid Construction	1,066 00	
Winter Roads	6,000 00	
Summer Roads and Bridges	4,000 00	
Interest	400 00	
Officers and Miscellaneous	3,000 00	
Support of Poor	2,000 00	
Memorial Day Observance	50 00	
Street Lights	435 00	
Aid to Dependent Children	100 00	
Road Tar	3,000 00	
Cutting Bushes	400 00	
Truck Note	1,000 00	
County Tax	2,143 60	
Overlay	829 20	
		\$46,948 80

Supplementary Tax	14 88	
	<hr/>	14 88
Total Amount Committed for Collection		\$46,963 68

### APPROPRIATED AND EXPENDED FROM SURPLUS

Town Hall Expenses	\$ 13 34	
Maine Publicity Bureau	50 00	
Social Security	199 77	
Town Dump	142 43	
International Loader	2,157 00	
Town Hall Repairs	499 07	
	<hr/>	\$3,061 61

### TOWN OFFICERS' BILLS AND MISCELLANEOUS EXPENSES

Nestor Tamminen	\$ 350 00	
Harry M. Swift	380 00	
Andrew E. Hawkins	339 00	
Janet S. Bowers, Treasurer	300 00	
Rowena Dunham, Clerk	50 00	
Janet S. Bowers, School Committee	25 00	
Theresa C. Martin	25 00	
Elsie V. Hawkins	25 00	
Jason R. Bennett, Collector	1,089 03	
Jason R. Bennett, Ballot Clerk	24 00	
Jason R. Bennett, Constable	10 00	
Florence H. Swift, Ballot Clerk	24 00	
	<hr/>	\$2,641 03
Maine Municipal Association	\$ 60 00	
Sanborn's Express (Freight on Surplus)	55 93	
C. R. Woodman, Audit	235 00	
Marks Printing House	6 91	
Bethel Citizen, Supplies	17 91	
Bethel Citizen, Printing Reports	157 00	
Loring, Short & Harmon, Books	70 37	
Conrad W. Lamb, Bonds	35 00	
A. M. Chase & Co., Supplies	22 25	



## ANNUAL REPORTS

Emma E. West, R. E. Transfers	13 50	
Rumford Drug Store	14 55	
Florence Swift, Typing	17 00	
Emma E. West, Recording	8 00	
John P. Lanni, M. D., Health Officer	35 00	
Miscellaneous Expense, Town Officers	190 98	
Porcupine Bounty	3 50	
Woodstock Town Line Expense	19 20	
First Portland National Bank	3 40	
Maine State Publicity Bureau	50 00	
	<hr/>	\$1,015 50
		<hr/>
		\$3,656 53

Appropriated	\$3,000 00	
Porcupine Bounty Refund	5 00	
Yates Bridge Refund	207 54	
Interest on Bonds	25 00	
Tel. and Tel. Tax	76	
Lien Costs Received	66 46	
Overdrawn	351 77	
	<hr/>	\$3,656 53

## TEMPORARY LOANS

Received of First Portland National Bank	\$5,000 00	
	<hr/>	\$5,000 00
Paid First Portland National Bank	\$5,000 00	
	<hr/>	\$5,000 00

## COUNTY TAX

Paid County Treasurer	\$2,143 60	
	<hr/>	\$2,143 60
Assessed	\$2,143 60	
	<hr/>	\$2,143 60

## ACCOUNTS PAYABLE

National Bank of Commerce, Truck Note	\$7,603 72	
	<hr/>	\$7,603 72



**ACCOUNTS RECEIVABLE**

State Poor Account	\$171 92	
	<hr/>	\$171 92

**TOWN DUMP ACCOUNT**

Paid for Labor	\$84 53	
Gas	1 15	
Bulldozing	62 75	
	<hr/>	\$148 43
Charged to Surplus	\$148 43	
	<hr/>	\$148 43

**STREET LIGHTS**

Paid Central Maine Power Company	\$335 50	
Balance	99 50	
	<hr/>	\$435 00
Appropriation	\$435 00	
	<hr/>	\$435 00

**TOWN HALL**

Paid for Lights	\$32 50	
Insurance	25 84	
	<hr/>	\$58 34
Received for Rent	\$45 00	
Charged to Surplus	13 34	
	<hr/>	\$58 34

**TOWN HALL REPAIRS**

Material	\$179 83	
Labor	324 80	
	<hr/>	\$504 63
Received from Fish and Game Association	\$ 5 56	
Charged to Surplus	499 07	
	<hr/>	\$504 63

**INTERNATIONAL TRACTOR**

Paid Carter Equipment Co.	\$2,157 00	
	<hr/>	\$2,157 00

Charged to Surplus	\$2,157 00	
	<u>          </u>	\$2,157 00

### FIRE EQUIPMENT ACCOUNT

Paid National Coop. Store	\$ 3 85	
Eastern Fire Equipment Co.	17 90	
Ekco Tebbets Co.	269 19	
Benson Coal & Oil Co.	60 00	
For Trucking Gravel	48 80	
	<u>          </u>	\$399 74
Due from Fire Equipment Fund	\$399 74	
	<u>          </u>	\$399 74

### FIRE EQUIPMENT FUND

Balance, January 1, 1958	\$432 51	
Interest to December 31, 1958	15 25	
	<u>          </u>	\$447 76
Due Fire Equipment Account	\$399 74	
	<u>          </u>	399 74
		<u>          </u>
Balance, December 31, 1958		\$48 02

### MINISTERIAL AND SCHOOL FUND

Principal	\$483 00	
	<u>          </u>	\$483 00
Interest to December 31, 1957	\$218 09	
Interest to December 31, 1958	24 54	
	<u>          </u>	
Balance		\$242 63

### CEMETERY TRUST FUNDS

Cordwell Fund	\$300 00	
Demond Fund	135 00	
Fifield-Cummings Fund	50 00	
Hicks Fund	50 00	
Hicks Maintenance Fund	50 00	
	<u>          </u>	\$585 00
Balance Interest, December 31, 1957	\$251 26	
Interest to December 31, 1958	29 71	
	<u>          </u>	\$280 97

## ACCUMULATED INTEREST ON CEMETERY TRUST FUNDS

Cordwell Fund, January 1, 1958	\$128 84	
Interest to December 31, 1958	14 73	
		\$144 57
Demond Fund, January 1, 1958	\$57 99	
Interest to December 31, 1958	6 63	
		64 62
Fifield Fund, January 1, 1958	\$21 48	
Interest to December 31, 1958	2 45	
		23 93
Hicks Fund, January 1, 1958	\$21 47	
Interest to December 31, 1958	2 45	
		23 92
Hicks Maintenance Fund, January 1, 1958	\$21 48	
Interest to December 31, 1958	2 45	
		23 93
		\$280 97
Richardson Fund	\$100 00	
		\$100 00
Accumulated Interest, January 1, 1958	\$36 71	
Interest to December 31, 1958	4 79	
Balance		\$41 50

## EXPENDED ON CEMETERIES

C. E. Cross (Howe Hill)	\$21 60	
R. O. Millett (Patch Mountain)	33 75	
		\$55 35
Charged to Surplus	\$55 35	
		\$55 35
I. F. Martin (Martin Cemetery)	\$16 00	
		\$16 00
Due from Trust Funds	\$16 00	
		\$16 00

**INTEREST ACCOUNT**

Paid First Portland National Bank	\$441 97	
	<hr/>	\$441 97
Appropriation	\$400 00	
Received Interest on Liens	33 11	
Overdrawn	8 86	
	<hr/>	\$441 97

**MEMORIAL DAY OBSERVANCE**

Paid Jackson-Silver Post #68	\$50 00	
	<hr/>	\$50 00
Appropriation	\$50 00	
	<hr/>	\$50 00

**SOCIAL SECURITY**

Received on Payroll Deductions	\$199 97	
	<hr/>	\$199 97
Paid State Retirement System	\$199 97	
	<hr/>	\$199 97

**WITHHOLDING TAX**

Received from Payroll Deductions	\$2,268 90	
	<hr/>	\$2,268 90
Paid Internal Revenue Department	\$2,268 90	
	<hr/>	\$2,268 90

**STATE PAUPER ACCOUNTS****Mr. and Mrs. Edwin Rundgren**

Paid for Fuel	\$51 26	
Doctor	48 00	
Medicine	33 12	
	<hr/>	\$132 38

**Mary Huard**

Paid for Groceries	\$99 94	
Shoes	3 98	
	<hr/>	103 92

**Lona House**

Paid for Groceries	\$51 92	
	<hr/>	51 92

**Mrs. Charles H. Brown**

Paid for Board	\$120 00	
	<hr/>	120 00

		<hr/>	\$408 22
Received of Treasurer of State	\$235 90		
Due from Treasurer of State	172 32		
	<hr/>		\$408 22

**TOWN POOR ACCOUNTS****Roxanna Downs Account**

Paid Davis Nursing Home	\$263 00	
Town of Oxford	99 00	
Stone's Drug Store	45 50	
Ashton's Drug Store	1 00	
Main Street Pharmacy	3 10	
Thomas P. Nangle, M. D.	16 35	
I. W. Andrews & Son	8 00	
	<hr/>	\$ 435 95

**John Penttila Account**

Paid Norway Nursing Home	\$300 00	
National Coop. Stores, Inc.	36 85	
Hames Hakala	70 00	
Keith Emery	42 04	
Monty Millett	40 00	
H. L. Harper, M. D.	4 00	
T. P. Nangle, M. D.	5 00	
M. S. F. Green, M. D.	9 00	
	<hr/>	506 89

**Ernest Cole Account**

Paid Thomas P. Nangle, M. D.	\$40 00	
Martha Noyes	4 90	
	<hr/>	44 90

**John Salo Account**

Paid Norway Nursing Home	\$587 32	
Thomas P. Nangle, M. D.	9 50	
H. L. Harper, M. D.	29 00	
Ashton's Drug Store	11 56	
National Coop. Stores, Inc.	24 46	
	<hr/>	661 84

**Robert Chapman Account**

Paid for Fuel	\$42 44	
Rent	150 00	
T. P. Nangle, M. D.	6 00	
Town of Bethel	74 80	
	<hr/>	273 24

**Iza Libby Account**

Paid Martha Noyes	\$290 00	
T. P. Nangle, M. D.	42 00	
For Medicine	2 00	
	<hr/>	334 00

**Joseph E. Hebert Account**

Paid Leach's I. G. A. Store	\$121 64	
	<hr/>	121 64

**Francis Palmer Account**

Paid Town of Bethel	\$121 00	
	<hr/>	121 00

**Lester Swan Account**

Paid Town of Bethel	\$26 01	
	<hr/>	26 01

**Paul Croteau, Jr. Account**

Paid Shaw's Market	\$25 00	
Brown's Variety Store	3 79	
Valley's Market	80 16	
	<hr/>	108 95

**Maynard Hazelton Account**

Paid Valley's Market	\$64 17	
	<hr/>	64 17

## Irene Cole Account

Paid Town of Oxford	\$100 43	
	<hr/>	100 43

## Kenneth Swan Account

Paid Town of Woodstock	\$45 99	
	<hr/>	45 99

---

\$2,845 01

Appropriation	\$2,000 00	
Received Rent J. Penttila Camp	30 00	
Overdrawn	815 01	
	<hr/>	\$2,845 01

## WINTER ROADS ACCOUNT

Commissioner's Salary	\$1,231 25	
Hand Labor	2,247 71	
Trucks	1,952 40	
Bulldozer Work	211 50	
Repairs	174 83	
Insurance	34 70	
Salt and Freight	672 00	
Sand and Loading	142 25	
State Highways	61 50	
	<hr/>	\$6,728 14

Town Equipment used	\$2,273 05	
	<hr/>	2,273 05
		<hr/>
		\$9,001 19

Appropriated	\$6,000 00	
Received from Treasurer of State	1,383 85	
Overdrawn	1,617 34	
	<hr/>	\$9,001 19

## SUMMER ROADS ACCOUNT

Commissioner's Salary	\$ 340 25	
Truck Drivers and Hand Labor	1,867 45	
Trucks	510 80	
Bulldozing	420 20	
Hired Equipment	179 85	



Plank	68 90	
Miscellaneous	15 70	
Gravel	60 00	
Balance	47 55	
	<hr/>	\$3,511 70
Town Equipment	\$777 00	
	<hr/>	777 00
		<hr/>
		\$4,288 70
Appropriation	\$4,000 00	
Received from Insurance	28 30	
Received from Treasurer of State	260 40	
	<hr/>	\$4,288 70

## STATE AID CONSTRUCTION

Paid Treasurer of State	\$1,066 00	
	<hr/>	\$1,066 00
Appropriation	\$1,066 00	
	<hr/>	\$1,066 00

## EXPENDITURES ON STATE AID CONSTRUCTION

Cost of Bridge	\$1,666 50	
Cost of Tarring Road	461 41	
Unexpended	1,070 09	
	<hr/>	\$3,198 00
Town Appropriation	\$1,066 00	
Apportioned by State	2,132 00	
	<hr/>	\$3,198 00

## TOWN ROAD IMPROVEMENT ACCOUNT

Foreman's Salary	\$ 274 48	
Hand Labor	487 20	
Trucks and Drivers	1,153 40	
State Shovel	1,008 00	
Bulldozer and Operator	954 00	
Compressor and Operator	52 00	
Culverts	767 11	
Gravel	258 80	
	<hr/>	\$4,954 99
Received from Treasurer of State	\$4,954 99	
	<hr/>	\$4,954 99

## TARRING ROADS ACCOUNT

Paid D. & S. Corporation for Tar	\$1,542 00	
Sand and Labor	869 35	
Town Equipment	40 00	
Balance	548 65	
	<hr/>	\$3,000 00
Appropriation	\$3,000 00	
	<hr/>	\$3,000 00

## CUTTING BUSHES ACCOUNT

Paid for Machine Work	\$192 00	
Hand Labor	192 65	
Balance	15 35	
	<hr/>	\$400 00
Appropriation	\$400 00	
	<hr/>	\$400 00

## EQUIPMENT OPERATING ACCOUNT

Paid Insurance	\$ 288 58	
For Repairs and Supplies	2,338 97	
Credit	1,228 70	
	<hr/>	\$3,856 25
Received from Treasurer of State	\$ 466 20	
Charged Summer Roads	777 00	
Winter Roads	2,573 05	
Tarring Account	40 00	
	<hr/>	\$3,856 25
Balance Against Equipment, January 1, 1958	\$9,563 53	
Paid for Loader	2,657 00	
Old Tractor Traded in	1,000 00	
	<hr/>	\$13,220 53
Net Credit on use of Equipment	\$1,228 70	
	<hr/>	1,228 70
Balance Against Equipment, December 31, 1958		\$11,991 83

# REPORT OF TAX COLLECTOR

## Town of Greenwood 1958 Taxes

Commitment	\$46,948 80	
Supplementary	14 88	
		\$46,963 68
Dec. 31, 1958, Collected	\$44,556 11	
Uncollected	2,407 98	
		\$46,964 09
Error in Receipt 327		40
		\$46,963 69
Collected since Dec. 31, \$1,101.34.		
1958 Excise Tax, \$2,862.53.		

JASON R. BENNETT

## 1958 UNCOLLECTED RESIDENT TAXES

	Poll	Real Estate	Personal
Curtis, Galen		\$27 30	
Fortner, John	\$3 00		\$4 20
Hakala, Stanley		100 80	
Hertell, Atte		93 20	
Kennard, Raymond	*3 00		*2 94
Lowe, Harry L.		91 98	
Rundgren, Edwin		*42 64	
Salo, John		3 36	
Wood, Alfred, & Lena R. Stafford	*3 00	*21 00	
Bartlett, Sidney		33 60	
Bryant, Wilmer F.		50 08	
Bickford, Lester C. & Gladys C.			
Paid \$88.10		150 10	
Cross, Sylvia		13 52	
Croteau, Paul, Jr.	*3 00	75 60	

## ANNUAL REPORTS

17

Hebert, Joseph E.		33 60	
Hebert, Joseph N.	*3 00		
Jordan, Thomas	Paid \$150.00 *3 00	252 00	*39 48
Mason, Georgia		31 50	
Mason, Heirs of Charles B.		2 94	
Morgan, Roy D.	*3 00	48 30	*4 20
Roberts, Wendall		56 70	
Raymond, Albert	*3 00		*5 04
Swan, Ernest		*52 50	*4 20
Torris, Fernanda		*21 00	* 84
Tibbetts, Henry V.		21 00	
Warner, Benjamin	3 00		4 20
		<hr/>	
		\$27 00 \$1222 72	\$65 10

\*Paid.

Total, \$1314.82.

## 1958 UNCOLLECTED NON-RESIDENT TAXES

	Real Estate	Personal
Harlan Childs	*\$27 30	
Callison, Arthur & Alice	81 90	
Day, Joseph	16 80	
Emmons, Norton G.	*75 50	
Foster, Robert	*79 80	
Lacours, A. C.	*12 60	
Millett, Verna & Marion	*75 60	
Morse, Zenas	6 30	
Miles Channing Mines Inc.	*159 60	
Paris Game Club	*18 90	
Stone, Ellis	8 40	
Young, George R. & Ann	*117 60	
Cummings, Helmi	31 50	
Cummings, Ray & Roy	*18 90	
Cummings, Philip	31 55	
Chapman, Robert E.	10 50	
Couture, Hector	*27 30	
Cushman, Horris Heirs	46 20	
Denardo, Antonio	42 00	\$1 26
Gibbs, George & Elizabeth	31 50	
House, Belmont	21 00	

Kimball, May L.	44 10	
Modern Music		*10 50
Payeur, Robert	52 50	
Swan, Robert	4 20	
Stevens, George & Rebecca	14 70	
Wheeler, W. J.	*25 20	

---

\$1081 40	\$11 76
-----------	---------

*Paid.	
Resident	\$1314 82
Non-Resident	1093 16
	<hr/>
	\$2407 98
Receipt 327	40
	<hr/>
	\$2407 58

J. R. BENNETT

## REPORT OF TREASURER

---

Janet S. Bowers, in account with the Town of Greenwood  
for the year ending December 31, 1958

Cash on hand, January 1, 1958	\$19,392 20
Treasurer of State	
Health and Welfare	298 00
Porcupine Bounty	5 00
Educational Subsidies	9,979 87
Bank Stock Tax	52
R. R. and Tel. Tax Refund	76
Town Road Improvement	4,954 99
Yates Bridge	207 54
Loader Rental	726 60
Snow Removal	1,383 85
Hall Rental	45 00
Mt. Abram Fish & Game Association	5 56
Metropolitan Casualty Insurance Co., Summer Road	28 30
Tax Liens and Interest	690 47
First Portland National Bank, Tax Anticipation Loan	4,933 68
U. S. Treasury, Interest on Bonds	25 00
John Penttila, Camp Rent	25 00
Oscar Maki, Camp Rent	5 00
Jason R. Bennett, Tax Collector	
1957 Tax	1,314 80
1958 Tax	44,556 11
1958 Excise Tax	2,776 22
1959 Excise Tax	86 31
	<hr/> \$91,440 78
Paid Town Warrants	\$74,791 71
Cash to Balance	16,649 07
	<hr/> \$91,440 78

## TOWN CLERK'S REPORT

---

To the Selectmen of the Town of Greenwood:

Number of Births for 1958	12
Number of Marriages for 1958	9

### DEATHS—1958

- January 17, in Norway, Me., Elmer W. Cordwell, age 88 years. Birthplace, Greenwood, Me. Cause of death, Primary carcinoma of bile ducts.
- May 5, in Greenwood, Me., William F. Yates, age 76 years. Birthplace, Greenwood, Me. Cause of death, Cerebral Thrombosis.
- April 30, in Woodstock, Me., Charles M. Mason, age 56 years. Birthplace, Sumner, Me. Cause of death, Disease of Coronary Arteries.
- April 15, in Lewiston, Me., Barbara Jean Walker, age 4 years. Birthplace, Lewiston, Me. Cause of death, Rheumatic Pancreatitis.
- July 5, in Mechanic Falls, Me., Katharine Saunders Maxim, age 68 years. Birthplace, Santee, Nebraska. Cause of death, Intestinal Hemorrhage.
- August 20, in Norway, Me., Russell M. Hall, age 19 years. Birthplace, Waterford, Me. Cause of death, Suicide by Carbon Monoxide Inhalation.
- September 17, in West Paris, Me., Iza H. Libby, age 69 years. Birthplace, Norway, Me. Cause of death, Disease of Coronary Arteries.
- October 8, in Livermore Falls, Me., Herman Asaph Richardson, age 65 years. Birthplace, Greenwood, Me. Cause of death, Coronary Arteriosclerosis.



November 23, in Norway, Me., Hannah E. Yates, age 70 years. Birthplace, Greenwood, Me. Cause of death, Carcinoma of Pancreas.

Respectfully submitted,

ROWENA DUNHAM,  
Clerk.

## ANNUAL REPORT OF THE PUBLIC HEALTH NURSING SERVICE

---

### GREENWOOD—1958

There has been a great deal of interest and active participation in the community health program this year. The Child Health Conferences were held in April, May and June. Transportation was provided by the sponsoring committee.

Two adult polio immunization clinics were held at the Ekco Tebbets Co., Inc., which included family members who had not been previously immunized.

The school physicals have been completed and parents have been contacted or notified of conditions needing attention.

The Audiometer test was given in Grade I and to others screened by the teachers.

Special clinic facilities have been utilized and home visits made.

I wish to thank the American Legion, the American Legion Auxiliary, Ekco Tebbets Co., Inc., and all others who assisted with the health program.

Respectfully submitted,

(Miss) VELMA M. SPENCER,  
Public Health Nurse.

## REPORT OF AUDITOR

---

Board of Selectmen

Greenwood, Maine

Gentlemen:

In accordance with the provisions of Chapter 405, Public Laws of 1957, and at your request, the financial records of the Town of Greenwood have been audited for the year ended December 31, 1958.

As required by Statute, one copy of this report together with the audit procedural form prescribed by Chapter 311, Public Laws of 1957, have been forwarded to the State Department of Audit.

The examination was in the form of a limited general audit as prescribed by the National Committee on Governmental Accounting. Audit analysis was on a basis consistent with the preceding year and included all procedures considered necessary.

Insofar as could be determined within the scope of the examination, the financial transactions of the Town appear to have been appropriately handled, with such exceptions as may be noted in the accompanying comments.

All of which is respectfully submitted.

C. R. WOODMAN,  
Public Accountant.

The complete report of audit is on file in the Town Office.

## COMMENTS

## TOWN OF GREENWOOD

January 1, 1958 to December 31, 1958

An audit of the financial records of the Town of Greenwood has been completed for the municipal year ended December 31, 1958. The audit included an examination of the financial records maintained by the Assessors, Selectmen, Tax Collector and Town Treasurer and the town meeting records of the Town Clerk.

An analysis of the results of the year's operations revealed that available funds exceeded expenditures by \$1,245.18. Overdrafts and unexpended balances summarized as follows:

Operating Accounts	
Unexpended Balances	\$4,558.15
Overdrafts	3,312.96
	<hr/>
Net Unexpended Balances	\$1,245.18

## Recommendations

The monthly bank statement should be reconciled with the Treasurer's cash book as well as with the check book each month.

Treasurer's receipts written for payroll deductions of withholding taxes must be offset by entering payments to Government Agencies on Treasurer's warrants. Failure to do this results in inflation of the cash balance.

## Assets

The cash balance of \$16,627.07 was reconciled with a statement furnished by the First Portland National Bank, Portland, Me. (Schedule A-1). Cash was counted at the audit date and reconciled with the closing balance. Cash receipts and deposits were compared on a monthly basis.

Other assets were reviewed and reconciled with balances shown on the records. Investments were verified by physical examination. Letters of verification were utilized on a sample basis and receipts issued after the close of the year were reviewed to verify other balances.

### Reserve and Surplus

The appropriation account balances at the year end totaled \$3,739.64 (Exhibit D), representing educational account balances carried forward as required by Statute.

The unappropriated surplus at the year end amounted to \$17,898.02, a decrease of \$1,895.02 as compared with the preceding year. This decrease was occasioned mainly by transfers from surplus to pay for new loader, repairs to Town Hall and Forest Fire account. Full detail is presented in Exhibit C.

### Trust and Reserve Funds

Trust fund principals totaled \$1,168.00 while unexpended income amounted to \$248.80. These were represented by time deposits of \$1,733.10 with the amount of \$316.30 due the general fund.

The examination revealed that trust fund disbursements are being made from the general fund checking account, with an asset account set up at the year end to show the amount due from the trust fund time deposits. It is suggested that a transfer be made from trust fund time deposits to the general fund to satisfy this account.

The Fire Protection reserve fund amounted to \$447.76 at the year end.

### General

The examination of the Town Clerk's records revealed that transfers from surplus to certain operating accounts totaling \$3,199.17 were authorized by the townspeople.

### Scope of Audit

Count of cash was made and records were checked to determine the accuracy of recording cash transactions. The system of internal control was reviewed as pertained to the handling of cash and other matters of financial concern. External verifications were utilized on a sample basis to determine the accuracy of recorded assets. Receipts, vouchers and cancelled checks were examined for a selected period. Major fluctuations in revenue and expenses were reviewed. Bond coverage was reviewed and listed. Excise tax collections were verified by examination of the copies of the

receipts retained by the Collector. Treasurer's receipts and deposits were analyzed and warrants and bank charges were reviewed to determine the accuracy of the Treasurer's cash account.

Included in this report are exhibits and schedules pertaining to the financial status of the Town. Audit procedures were followed to the extent deemed necessary to the development of these statements.

It is believed that the accompanying balance sheet and supporting statements fairly present the financial position of the Town at December 31, 1958, and the results of its operations for the year then ended.

**TOWN OF GREENWOOD      Exhibit A**  
**COMPARATIVE BALANCE SHEET**  
**GENERAL FUND**

**Assets**

	Dec. 31, 1958	Dec. 31, 1957
Cash on Hand (Schedule A-1)	\$16,627.07	\$19,392.20
Accounts Receivable (Schedule A-2)	172.32	43.04
Taxes Receivable (Schedule A-3-4)	2,452.18	2,183.40
Tax Liens (Schedule A-5)	545.52	101.15
Tax Acquired Property (Schedule A-6)	524.27	704.95
Investment (Schedule A-7)	1,000.00	1,000.00
Due from Trust Funds (Schedule A-8)	316.30	244.95
<b>TOTAL—GENERAL FUND</b>	<b>\$21,637.66</b>	<b>\$23,669.69</b>

**Liabilities**

Withholding Taxes	\$ 277.60
-------------------	-----------

**Reserves**

Appropriation Balances (Exhibit D)	\$ 3,739.64	3,588.52
Treasurer's Suspense Account		10.53

**Surplus**

Unappropriated	17,898.02	19,793.04
<b>TOTAL—GENERAL FUND</b>	<b>\$21,637.66</b>	<b>\$23,669.69</b>

**TRUST AND RESERVE FUNDS****Assets**

	Dec. 31, '58	Dec. 31, '57
Trust Funds		
Time Deposits (Schedule A-8)	\$1,733.10	\$1,674.06
TOTAL—TRUST FUNDS	\$1,733.10	\$1,674.06
Reserve Funds		
Time Deposits	447.76	432.51
TOTAL—TRUST AND RE-SERVE FUNDS	\$2,180.86	\$2,106.57

**Liabilities**

Trust Funds		
Principal	\$1,168.00	\$1,168.00
Income	248.80	261.11
Due General Fund	316.30	244.95
TOTAL—TRUST FUNDS	\$1,733.10	\$1,674.06
Reserve Funds		
Fire Protection Fund	447.76	432.51
TOTAL—TRUST AND RE-SERVE FUNDS	\$2,180.86	\$2,106.57

**DEBT FUND****Assets**

Amount Necessary to Retire Notes	\$7,603.72	\$8,603.72
----------------------------------	------------	------------

**Liabilities**

Notes Payable	\$7,603.72	\$8,603.72
---------------	------------	------------

## REPORT OF SUPERINTENDENT OF SCHOOLS

---

To the Citizens of Greenwood:

For the second consecutive year the school maintenance budget as recommended by your school committee has been reduced. In 1957 it was \$22,400.00; last year it dropped to \$22,000.00, and for 1959 the figure being recommended is \$21,000.00, one thousand less than for last year. During this same period high school tuition has risen about two thousand dollars but has been offset by an increase in the state fund.

The chief reason for a decrease last year was because over a thousand dollars of a large balance was used. It is planned to take some from the present balance for use in 1959. However, the main reason that it is possible to decrease the amount you need to raise in 1959 is because you are operating one less rural school.

In regard to the closing of the Tubbs School I wish to include the following figures. By closing the school the saving for 1958-59 school year will be at least \$2,300 (see below).

Cost of Teacher	\$2,555 00
Fuel and Lights	175 00
Janitor and Cleaning	120 00
Supervision	70 00
<hr/>	
Total	\$2,920 00
Less Extra Being Paid for Conveyance	620 00
<hr/>	
\$2,300 00 net saving	

Should you vote to close the school for next year the saving could be even greater because it will be necessary to figure \$3,000.00 or more for a teacher. If all the pupils continue to go to the City School, the net saving might be as much as \$2,800.00. However, because of a large entering



class, your committee might decide to send one or two grades to West Paris. The tuition for five pupils added to necessary extra conveyance could cut this saving to about \$1,600.00.

The amount needed for repairs will be left for discussion at the annual meeting. It has been suggested that each school room be provided with an additional emergency exit. Estimates on this will be ready for your consideration at town meeting.

With the continued support of Ekco Foundation donations, it has been possible to maintain school lunches at the Locke's Mills School for another year. This support is greatly appreciated by all concerned.

Following are the school committee recommendations for 1959.

School Maintenance—\$21,000.00 (arrived at as follows) :

Instruction	\$11,600 00
High School Tuition	13,200 00
Conveyance	3,900 00
Elementary Tuition	1,200 00
Fuel	800 00
Janitors	900 00
Textbooks	400 00
Supplies	600 00
Supervision	700 00
Insurance	200 00
	<hr/>
Total	\$33,500 00
Less State Fund	11,650 00
	<hr/>
	\$21,850 00
Use from Balance	850 00
	<hr/>
Needed	\$21,000 00

Respectfully submitted,

DONALD CHRISTIE,  
Superintendent of Schools.

# FINANCIAL REPORT

## SUMMARY OF SCHOOL MAINTENANCE

### Resources

Balance, January 1, 1958	\$ 3,088 52
Appropriation	22,000 00
State of Maine	9,693 00
Professional Credit Subsidy	100 00
	<hr/> \$34,881 52

### Expenditures

Instruction	\$11,127 24
High School Tuition	13,487 16
Conveyance	3,641 20
Fuel	871 21
Janitors and Cleaning	934 24
Elementary Tuition	1,085 40
Textbooks	465 60
Supplies	595 70
Supervision	761 27
Insurance	138 09
	<hr/> 33,107 11

Balance, January 1, 1959

\$1,774 41

## DETAIL OF EXPENDITURES

### Instruction

Floribel Haines	\$2,593 66
Miriam McAllister	2,529 30
Colista Morgan	2,489 58
Mary Andrews	2,052 30
Doris Hayes	1,293 90
Rinehart Handwriting System	100 00
Lillian Bartlett	50 50
Minnie Buck	9 00
Katie Taminen	9 00
	<hr/> \$11,127 24

### High School Tuition

Town of Woodstock	\$5,002 92
Gould Academy	3,863 72

Town of West Paris	2,736 28	
Town of Paris	838 72	
Madison School Department	707 28	
Lee Academy	338 24	
	<hr/>	\$13,487 16

**Conveyance**

Ella Cole	\$1,584 00	
Andrew Hawkins	1,191 20	
Richard Young	408 00	
J. B. Chapman	320 00	
Katherine Hakala	138 00	
	<hr/>	\$3,641 20

**Fuel**

John P. Cullinan	\$688 02	
Ruth Carver Ames	154 40	
Benson's Coal & Oil	28 79	
	<hr/>	\$871 21

**Janitors and Cleaning**

Ella Cole	\$737 00	
Duane Hayes	105 00	
Wayne Hakala	40 00	
Mrs. Edla Tamlander	20 00	
Miscellaneous	13 57	
Walter Bailey	10 00	
Walter E. Appleby	6 09	
W. B. Rand	2 58	
	<hr/>	\$934 24

**Elementary Tuition**

Town of Bethel		\$1,085 40
	<b>Textbooks</b>	
Textbooks		\$465 60
	<b>Supplies</b>	
Miscellaneous Supplies	\$428 14	
Central Maine Power Co.	167 56	
	<hr/>	\$595 70

**Supervision**

Donald Christie	\$632 22	
(Travel Expense)	37 05	

## ANNUAL REPORTS

31

Town of Bethel (Office Expense)	92 00	
	<hr/>	\$761 27

## Insurance

Thomas Brown	\$76 48	
W. J. Wheeler & Co.	38 40	
State of Maine	15 00	
Harrison Mutual Fire Insurance Co.	8 21	
	<hr/>	\$138 09

## REPAIR ACCOUNT

Appropriation	\$500 00
---------------	----------

## Expenditures

Miscellaneous	\$163 08	
General Electric Supply Co.	150 80	
Diamond Match Co.	65 96	
Paris Manufacturing Co.	39 75	
Brooks Bros., Inc.	29 49	
Charles E. Merrill	18 01	
Edward L. Mills	15 21	
Loring, Short & Harmon	14 83	
State of Maine	9 00	
Leonas F. Holt	6 86	
H. N. Swift	6 00	
Walter Appleby	5 00	
West Paris Hardware Co.	4 36	
John W. Tebbets	3 56	
	<hr/>	531 91
Overdraft, January 1, 1959		<hr/> \$31 91

## **WARRANT FOR TOWN MEETING**

---

To Jason R. Bennett, a constable in the Town of Greenwood, in the County of Oxford, Greeting:

In the name of the State of Maine, you are hereby directed to notify and warn the inhabitants of the Town of Greenwood, qualified by law to vote in said town to meet at Town Hall, at Locke's Mills Village, in said town, on Monday the second day of March, 1959, at ten o'clock in the forenoon to act upon the following articles, to wit:

Art. 1. To choose a moderator to preside at said meeting.

Art. 2. To choose a town clerk for the ensuing year.

Art. 3. To see if the town will vote to accept the reports of the municipal officers for the year 1958.

Art. 4. To choose selectmen, assessors and overseers of the poor for the ensuing year.

Art. 5. To see what sum of money the town will vote to pay the selectmen, assessors and overseers of the poor, for their services.

Art. 6. To choose a town treasurer for the ensuing year.

Art. 7. To elect a road commissioner or commissioners, and fix their pay.

Art. 8. To elect one member of the school committee for three years, and all other necessary town officers for the ensuing year.

Art. 9. To see what sum of money the town will vote to raise and appropriate for the following accounts:

1. School Maintenance.
2. Repairs.

Art. 10. To see if the town will vote to pay the members of the school committee for their services for the year 1958.

Art. 11. To see if the town will vote to raise the sum of \$25.00 for public health nursing in Greenwood, said sum to be expended by the State Bureau of Health for local services.

Art. 12. To see what sum of money the town will vote to raise and appropriate for State Aid Road Construction under provisions of Sec. 19, Chap. 28 R.S. of 1930 or under provisions of Sec. 3, Chap. 289, Public Laws of 1937.

Art. 13. To see what sum the town will vote to raise and appropriate for winter roads, snow removal, sanding, etc.

Art. 14. To see what sum the town will vote to raise and appropriate for summer roads and bridges.

Art. 15. To see what sum of money the town will vote to raise and appropriate for the payment of interest.

Art. 16. To see what sum of money the town will vote to raise and appropriate for town officers' salaries and miscellaneous expenses.

Art. 17. To see what sum of money the town will vote to raise and appropriate for the support of the town poor.

Art. 18. To see what sum of money the town will vote to raise and appropriate for Memorial Day observance.

Art. 19. To see what sum of money the town will vote to raise and appropriate for the support of street lights and the traffic beacon.

Art. 20. To see what sum of money the town will vote to raise and appropriate for Aid to Dependent Children. (Mother's Aid.)

Art. 21. To see what sums per hour the town will vote to pay men, trucks, teams and tractors for labor on the town roads.

Art. 22. To see if the town will vote to buy the treasurer's and tax collector's bonds.

Art. 23. To see if the town will vote to authorize the selectmen to insure the town equipment against property damage and personal liability.

Art. 24. To see if the town will vote to authorize the selectmen and treasurer to procure temporary loans in anticipation of taxes for the purpose of paying obligations of the town; such loans to be paid during current municipal year out of monies raised during said year by taxes, and loans not to exceed in the aggregate \$18,000.00.

Art. 25. To see if the town will vote to authorize the selectmen and treasurer to sell such real estate acquired by tax liens, as they may deem advisable for the best interest of the town and convey the same by quitclaim deed. Such real estate to be advertised for thirty days.

Art. 26. To see what sum of money the town will vote to raise and appropriate for tarring roads.

Art. 27. To see what sum of money the town will vote to raise and appropriate for cutting bushes along the town highways.

Art. 28. To see what sum of money the town will vote to raise and appropriate for town hall expenses for 1959.

Art. 29. To see if the town will vote to raise and appropriate the sum of \$50.00 to be paid to the State of Maine Publicity Bureau to be expended and used for advertising the natural resources and attractions of the State of Maine.

Art. 30. To see what sum of money the town will vote to raise and appropriate for clearing and improving old cemeteries.

Art. 31. To see if the town will vote to appropriate from surplus the sum of \$650.00 for outlay on Honor Roll.

Art. 32. To see if the town will vote to close the Tubbs District School.

Art. 33. To see if the town will vote to purchase an adding machine for the use of the treasurer.

Art. 34. To see what sum the town will vote to pay the treasurer for his or her services.

Art. 35. To see what sum the town will vote to raise and appropriate to defray the expense of running the Norway-Greenwood and Woodstock-Greenwood town lines.

Art. 36. To see what sum of money the town will vote to raise and appropriate for its share of Social Security benefits for its employees.

Art. 37. To see what sum of money the town will vote to raise and appropriate for carrying on a Dutch Elm Disease Prevention Program as recommended by the Maine Forest Service, for the purpose of protecting elm shade trees. Two dollars per tree recommended by the Maine Forest Service.

Art. 38. To see what sum of money the town will vote to raise and appropriate for the support of the town dump.

Art. 39. To see if the town will vote to raise and appropriate a sum of money for Civil Defense and Public Safety, and to pay expenses of local Civil Defense Directors.

Art. 40. To see if the town will vote to raise and appropriate the sum of \$1,000.00 to pay truck note due December 31, 1959.

Art. 41. To see what sum of money the town will vote to raise and appropriate for additional improvement to the town hall.

Art. 42. To see if the town will vote to appropriate the sum of \$400.00 to cooperate with the Maine Forest Service and Federal Government in control of white pine blister rust, in accordance with Revised Statutes Chap. 36, Section 69.

Art. 43. To transact any other business that may legally come before said meeting.

The selectmen will be in session for the purpose of correcting the list of voters, at nine o'clock of the day of said meeting.



Hereof fail not and have you this warrant with your doings thereof.

Given under our hands at Greenwood this second day of February, 1959.

NESTOR TAMMINEN,  
HARRY M. SWIFT,  
ANDREW E. HAWKINS,  
Selectmen of Greenwood.

## TABLE OF CONTENTS

---

Town Officers . . . . .	2
Report of Municipal Officers . . .	3
Poor Accounts . . . . .	10
Road Accounts . . . . .	13
Report of Tax Collector . . . . .	16
Report of Treasurer . . . . .	19
Report of Town Clerk . . . . .	20
Report of Auditor . . . . .	22
Report of Superintendent of Schools	27
Warrant for Town Meeting . . .	32

W

W

W

W

SANDY

W

W

W

N.Y.

2  
Bass

SANDY